

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Businesses and employers](#)

[Congestion tax](#)

[Starting and running a Swedish business](#)

[Filing tax returns for rental buildings](#)

[Filing tax returns for agricultural properties](#)

[Filing tax returns for industrial properties](#)

[Registering a business](#)

[Deregister a business](#)

[Changing or restructuring a company](#)

[Declaring Taxes – Businesses](#)

[Preliminary tax](#)

[Income tax](#)

[VAT](#)

[Filing a PAYE tax return](#)

[Issuing benefits and perks](#)

[PAYE for non-established businesses](#)

[Employers without a permanent establishment in Sweden](#)

[Withholding preliminary income tax – non-established](#)

[Berry-buyers may be employers](#)

[Countries with which Sweden has agreements on social security](#)

[End-of-year tasks/Income statements](#)

[Rot and Rut work](#)

[Road user charges](#)

[Application for refund of excise duty on energy and carbon dioxide – applicants without Swedish e-identification](#)

[Appealing a decision](#)

[If you use an accountancy firm](#)

[Paying Taxes – Businesses](#)

[Refund from tax account](#)

[How to fill in staff registers on business premises](#)

- [Cash registers](#)
- [Liability for payment of legal persons unpaid taxes and fees](#)
- [Electricity support for businesses](#)
- [Hiring workers from abroad](#)
- [Information about Tax deduction request e-service](#)
- [Non-Swedish businesses with operations in Sweden](#)
- [Non-established foreign businesses](#)
- [Non-profit associations](#)
- [New tax regulations from 2021 regarding work in Sweden](#)
- [Short-time work allowance](#)
- [Application for an Advance Pricing Agreement regarding international transactions](#)
- [Taxis, F-tax and VAT](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News 2024](#)
- [Webinars](#)
- [Collaboration](#)
- [🇸🇪 \(Arabiska\)](#)
- [Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)
- [Davvisámegiella, Julevsámegiella, Áarjelsaemien \(Samiska\)](#)
- [Auf Deutsch \(Tyska\)](#)
- [En español \(Spanska\)](#)
- [Eesti \(Estniska\)](#)
- [En Français \(Franska\)](#)
- [🇮🇱 \(Jiddisch\)](#)
- [Meänkieli \(Vårt språk\)](#)
- [🇮🇷 \(Persiska\)](#)
- [Po polsku \(Polska\)](#)
- [Romanés \(Romani\)](#)
- [🇷🇺 \(Ryska\)](#)
- [Soomaali \(Somaliska\)](#)
- [🇸🇩 \(Sorani\)](#)
- [Suomeksi \(Finska\)](#)
- [Türkçe \(Turkiska\)](#)
- [🇺🇦 \(Ukrainska\)](#)
- [🇲🇩 \(Tigrinska\)](#)
- [🇦🇫 \(Dari\)](#)

[Teckenspråk](#)

[Declaring Taxes – Businesses](#)

## Other languages

- [Individuals and employees](#)
- [Businesses and employers](#)
  - [Congestion tax](#)
  - [Starting and running a Swedish business](#)
    - [Filing tax returns for rental buildings](#)
    - [Filing tax returns for agricultural properties](#)
    - [Filing tax returns for industrial properties](#)
    - [Registering a business](#)
    - [Deregister a business](#)
    - [Changing or restructuring a company](#)
  - [Declaring Taxes – Businesses](#)
    - [Preliminary tax](#)
    - [Income tax](#)
    - [VAT](#)
    - [Filing a PAYE tax return](#)
    - [Issuing benefits and perks](#)

#### [PAYE for non-established businesses](#)

- [Employers without a permanent establishment in Sweden](#)
- [Withholding preliminary income tax – non-established](#)
- [Berry-buyers may be employers](#)
- [Countries with which Sweden has agreements on social security](#)
- [End-of-year tasks/Income statements](#)
- [Rot and Rut work](#)
- [Road user charges](#)
- [Application for refund of excise duty on energy and carbon dioxide – applicants without Swedish e-identification](#)
- [Appealing a decision](#)
- [If you use an accountancy firm](#)
- [Paying Taxes – Businesses](#)
- [Refund from tax account](#)
- [How to fill in staff registers on business premises](#)
- [Cash registers](#)
- [Liability for payment of legal persons unpaid taxes and fees](#)
- [Electricity support for businesses](#)
- [Hiring workers from abroad](#)
- [Information about Tax deduction request e-service](#)
- [Non-Swedish businesses with operations in Sweden](#)
- [Non-established foreign businesses](#)
- [Non-profit associations](#)
- [New tax regulations from 2021 regarding work in Sweden](#)
- [Short-time work allowance](#)
- [Application for an Advance Pricing Agreement regarding international transactions](#)
- [Taxis, F-tax and VAT](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News](#)
- [Webinars](#)
- [Collaboration](#)
- [...](#)
- » [Businesses and employers](#)
- » [Starting and running a Swedish business](#)
- » [Declaring Taxes – Businesses](#)
- » PAYE for non-established businesses

[Listen](#)

## **PAYE for non-established businesses**

Operating 'Pay As You Earn' for employees conducting work in Sweden is different for foreign businesses that are not established in Sweden, regarding both social security contributions and tax deductions.

## **Social security contributions – non-established**

Foreign employers without permanent establishment in Sweden must pay Swedish social security contributions for locally employed personnel. Foreign employers without permanent establishment pay contributions at a slightly lower rate than other employers do.

## Withholding preliminary income tax – non-established

A foreign employer who has no permanent establishment in Sweden is obliged to withhold tax for Swedish preliminary tax on wages paid to an employee.

## Kontakta oss

[0771-567 567](tel:0771-567567)

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- [E-tjänster och blanketter](#)
- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)
- [Rättslig vägledning External link.](#)
- [Behandling av personuppgifter](#)
- [Facebook](#)
- [X \(tidigare Twitter\)](#)

## Aktuellt

[Därför kan din flyttanmälan dra ut på tiden](#)

Det finns olika anledningar till att handläggningen av en flyttanmälan kan dra u...

[Grönt avdrag för batterier](#)

Skatteverket har publicerat ett nytt ställningstagande gällande skattereduktion ...

[Betala din kvars katt senast 12 juli om du fick besked i april](#)

Den som fick sitt skattebesked i april och har skatt att betala ska göra det sen...

- [Fler nyheter](#)

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Tillsammans gör vi samhället möjligt

[Hoppa till innehållet](#) [Om webbplatsen, tillgänglighetsinformation](#) [Startsida](#) [Direkt till nyheter](#) [Sökfunktionen](#) [Frågor och svar](#) [Direkt till kontakta oss](#) [Så behandlar vi dina personuppgifter](#) [Direkt till teckenspråk](#) [Direkt till other languages](#)

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[Till toppen](#)